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January 19, 2012

VIA HAND DELIVERY

Hon. Robert E. Gerber, U.S.B.J.,
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK,
Hamilton Customs House-1 Bowling Green,
New York, New York 10004-1408.

Re: *In re James Irvin Giddings;*
Ch. 7 Case No. 07-B-13342 (REG).

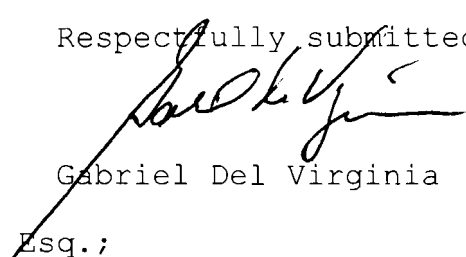
Honorable Judge Gerber:

We submit supplemental to, and in further support of, *Debtor's Motion Pursuant to Sections 305 and 707 of the Bankruptcy Code for an Order Voluntarily Dismissing the Debtor's Chapter 7 Case*, a form of order onto which the United States Trustee's Office has affixed its endorsement of "No Objection" to the Court's entry of same.

The hearing on the subject motion is scheduled before Your Honor on Tuesday, January 24, 2012 @ 9:45 a.m.

We thank the Court for its consideration of the instant submission.

Respectfully submitted,



Gabriel Del Virginia

Copies to: Zach Gelber, Esq.;
Ian Gazes, Esq.;
Nazar Khodorovsky, Esq.
(Foregoing all via electronic mail).